

## 1976 No. 309

## RATING AND VALUATION

**The Valuation (Post Office Telecommunication Services)  
(Northern Ireland) Order 1976**

<i>Made</i>	- - -	<i>26th February 1976</i>
<i>Laid before Parliament</i>		<i>9th March 1976</i>
<i>Coming into Operation</i>		<i>1st April 1976</i>

In pursuance of section 54 of the Post Office Act 1969 (a), as amended by paragraph 7 of Schedule 1 to the Local Government Reorganisation (Consequential Provisions) (Northern Ireland) Order 1973 (b), and after such consultation as is required by that section, I hereby make the following Order:—

*Citation, commencement and extent*

1.—(1) This Order may be cited as the Valuation (Post Office Telecommunication Services) (Northern Ireland) Order 1976 and shall come into operation on 1st April 1976.

(2) This Order extends to Northern Ireland only.

*Interpretation*

2.—(1) In this Order:—

“the Commissioner” means the Commissioner of Valuation for Northern Ireland;

“rate year” means the year for which apportionment of the net annual value of Post Office hereditaments is being determined;

“the valuation list” means the valuation list prepared under Article 45 of the Rates (Northern Ireland) Order 1972 (c) and coming into force on 1st April 1976;

“year” (except in Article 3) means a period of 12 months beginning with 1st April.

(2) The Interpretation Act 1889 (d) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

*Effect of Order*

3. The provisions of this Order shall have effect with regard to the period commencing with the date of the coming into operation of this Order and expiring with 31st March in the relevant year (within the meaning of section 54 of the said Act of 1969) next after the year ending 31st December 1976, for the purposes of the valuation list.

(a) 1969 c. 48.

(c) S.I. 1972/1633 (N.I. 16).

(b) S.I. 1973/2095 (1973 III, p. 7247).

(d) 1889 c. 63.

*Aggregate amount of net annual value*

4. The aggregate amount of the net annual value of the following hereditaments occupied by the Post Office for the purposes of the telecommunication services namely posts, wires, underground cables and ducts, telephone kiosks and other equipment not within a building, shall for the year ending 31st March 1977 be £310,000 (subject to Article 7), but the aggregate amount in respect of each subsequent year shall be re-determined in accordance with Article 5 below.

*Re-determination of net annual value*

5.—(1) For the year ending 31st March 1978 and subsequent years the aggregate amount of the net annual value determined in Article 4 above shall be re-determined by the Commissioner in accordance with the following formula (subject to Article 7):—

$$C \times \frac{E}{212,000}$$

C being the aggregate amount of the net annual value determined by Article 4 above, and

E being the number of exchange connections on 31st March in the year penultimate to the rate year.

(2) Where the aggregate amount of the re-determined net annual value is not a multiple of £5,000 it shall be rounded to the nearest such multiple; and for the purpose of this paragraph a sum which is not a multiple of £5,000 but is a multiple of £2,500 shall be treated as if it were nearer to the multiple of £5,000 next above it than to the multiple of £5,000 next below it.

(3) In this Article “number of exchange connections” means the aggregate of the number of exclusive exchange telephone and telex lines and the number of telephone and telex subscribers sharing party lines of the Post Office in Northern Ireland and which the Post Office for the purpose of computing the re-determination required by paragraph (1) above certify to be the correct figure for the purposes of the expression E; but where the aggregate number of exchange telephone and telex connections is not a multiple of 1,000 it shall be sufficient for the Post Office to certify the aggregate number rounded to the nearest such multiple, and for this purpose a number which is a multiple of 500 but not of 1,000 shall be treated as nearer to the multiple of 1,000 next above it than to the multiple of 1,000 next below it.

(4) It shall be the duty of the Post Office, before 30th September in the year preceding the rate year, to transmit to the Commissioner the certificate required by paragraph (3) above.

*Apportionment of net annual value*

6.—(1) The Commissioner shall, in accordance with the following provisions of this Article, calculate the apportionment of the aggregate amount of the net annual value determined in accordance with Articles 4 and 5(1) among the districts of district councils and shall, as soon as may be after the beginning of the rate year, alter the valuation list in accordance with Article 50(1)(a)(iii) of the Rates (Northern Ireland) Order 1972.

(2) Subject to Article 7 and paragraph (3) of this Article the aggregate amount of the net annual value determined in accordance with Articles 4 and 5(1) shall for the year ending 31st March 1977 and subsequent years be apportioned among the districts of district councils in accordance with the following formula:—

$$\left(\frac{R}{4} \times \frac{A1}{A2}\right) + \left(\frac{R}{4} \times \frac{ND1}{ND2}\right) + \left(\frac{R}{2} \times \frac{H1}{H2}\right)$$

R being the aggregate amount of the net annual value determined in accordance with Articles 4 and 5(1) of this Order;

A1 being the acreage of the district in respect of which the apportionment is being made as at 1st April in the rate year;

A2 being the total acreage of all districts in Northern Ireland as at 1st April in the rate year;

ND1 being the non-domestic net annual value of the district in respect of which the apportionment is being made;

ND2 being the aggregate of the non-domestic net annual values of all districts in Northern Ireland;

H1 being the number of domestic hereditaments in the district in respect of which the apportionment is being made;

H2 being the aggregate of the number of domestic hereditaments in all districts in Northern Ireland.

(3) In this Article—

- (a) “total net annual value” in relation to the district of a district council means (except for the year ending 31st March 1977) the aggregate of the net annual value of every hereditament in the district as assessed in the valuation list on 1st April in the year preceding the rate year excluding any hereditament there appearing occupied by the Northern Ireland Electricity Service or gas undertakings or by the Crown and any hereditament referred to in Article 4 above and occupied by the Post Office for the purposes of the telecommunication services; and for the year ending 31st March 1977 means the aggregate of the net annual value of every hereditament in the district as assessed in the valuation list on 31st December 1975 excluding such hereditaments as aforesaid;
- (b) “non-domestic net annual value” in relation to the district of a district council means (except for the year ending 31st March 1977) the total net annual value excluding the net annual value of domestic hereditaments as assessed in the valuation list on 1st April in the year preceding the rate year; and for the year ending 31st March 1977 means the total net annual value excluding the net annual value of domestic hereditaments as assessed in the valuation list on 31st December 1975;
- (c) “domestic hereditament” means a hereditament used wholly for the purposes of a private dwelling;

(2) Subject to Article 7 and paragraph (3) of this Article the aggregate amount of the net annual value determined in accordance with Articles 4 and 5(1) shall for the year ending 31st March 1977 and subsequent years be apportioned among the districts of district councils in accordance with the following formula:—

$$\left(\frac{R}{4} \times \frac{A1}{A2}\right) + \left(\frac{R}{4} \times \frac{ND1}{ND2}\right) + \left(\frac{R}{2} \times \frac{H1}{H2}\right)$$

R being the aggregate amount of the net annual value determined in accordance with Articles 4 and 5(1) of this Order;

A1 being the acreage of the district in respect of which the apportionment is being made as at 1st April in the rate year;

A2 being the total acreage of all districts in Northern Ireland as at 1st April in the rate year;

ND1 being the non-domestic net annual value of the district in respect of which the apportionment is being made;

ND2 being the aggregate of the non-domestic net annual values of all districts in Northern Ireland;

H1 being the number of domestic hereditaments in the district in respect of which the apportionment is being made;

H2 being the aggregate of the number of domestic hereditaments in all districts in Northern Ireland.

(3) In this Article—

- (a) “total net annual value” in relation to the district of a district council means (except for the year ending 31st March 1977) the aggregate of the net annual value of every hereditament in the district as assessed in the valuation list on 1st April in the year preceding the rate year excluding any hereditament there appearing occupied by the Northern Ireland Electricity Service or gas undertakings or by the Crown and any hereditament referred to in Article 4 above and occupied by the Post Office for the purposes of the telecommunication services; and for the year ending 31st March 1977 means the aggregate of the net annual value of every hereditament in the district as assessed in the valuation list on 31st December 1975 excluding such hereditaments as aforesaid;
- (b) “non-domestic net annual value” in relation to the district of a district council means (except for the year ending 31st March 1977) the total net annual value excluding the net annual value of domestic hereditaments as assessed in the valuation list on 1st April in the year preceding the rate year; and for the year ending 31st March 1977 means the total net annual value excluding the net annual value of domestic hereditaments as assessed in the valuation list on 31st December 1975;
- (c) “domestic hereditament” means a hereditament used wholly for the purposes of a private dwelling;

- (d) "number of domestic hereditaments" means the number of all those domestic hereditaments the net annual value of which is excluded from the non-domestic net annual value.

*Special provision for Craigavon Borough Council district*

7. The amount of net annual value apportioned to Craigavon Borough Council district in accordance with Article 6 shall be increased by £1,350 (net annual value of the hereditament occupied by the Post Office for television relay services).

*Merlyn Rees,*

One of Her Majesty's Principal  
Secretaries of State.

Northern Ireland Office.

26th February 1976.

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EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order determines for Northern Ireland the aggregate amount of the net annual value of certain Post Office hereditaments, (namely property (not in a building) used for telecommunication services, including television relay services in Craigavon Borough Council district), for the year ending 31st March 1977 and subsequent years, and provides for apportionment of that amount among local government districts. It also provides for re-determination of the amount with respect to the year ending 31st March 1978 and subsequent years.

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